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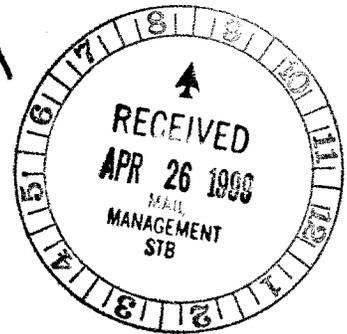
A member of the Healy Group plc group
April 23, 1999

Janice Fort
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

RECORDATION NO. **21549-A** FILED

APR 26 '99

8-30AM



Dear Janice,

Enclosed are two (2) originals of the Memorandum of Lease Extension dated as of 4/16/99 which is intended to extend the Memorandum of Railcar Lease dated as of 8/6/98 between the following parties:

Lessor: CIT Group/Equipment Financing Inc.

Lessee: Northern States Power Company

The equipment involved in this transaction is as follows:

Equipment: 120 PBX

Please file this Memorandum as a supplementary document to Recordation No. 21549 and return one (1) stamped original to my attention. A check covering the filing fee of \$26.00 is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20254.

Thank you for your prompt assistance.

Sincerely,

Rebecca Heisler
Administrator

APR 26 '99

8-30AM

MEMORANDUM OF LEASE EXTENSION

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 16th day of April, 1999, is made by The CIT Group/Equipment Financing, Inc., a New York corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor") and, Northern States Power Company, a Minnesota corporation, with an address at 512 Nicollet Mall, 10th floor (RS-10), Minneapolis, MN 55401 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Lease Extension Certificate (the "Certificate") dated as of 4/16/99 covering the equipment listed on Schedule A hereto (the "Equipment") and extending a Master Railcar Lease originally dated as of July 15, 1998 (the "Lease"); pursuant to a Memorandum of Railcar Lease filed with the Surface Transportation Board on 8/6/98 as Recordation No. 21549.

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Certificate, and the respective interests therein of the Parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

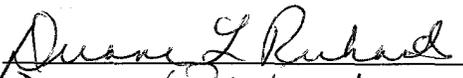
NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby extends the Lease and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Certificate, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

IN WITNESS WHEREOF, the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

THE CIT GROUP/EQUIPMENT FINANCING, INC.,

By: 
 Name: LAWRENCE E. LITTLEFIELD
 Title: VICE PRESIDENT

NORTHERN STATES POWER COMPANY

By: 
 Name: Duane L. Richards
 Title: Mgr. Bus. Resour.

BTZ

STATE OF MN)
) SS:
COUNTY OF)
 HENNEPIN)

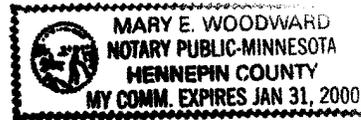
On this 13 day of April, 1999 before me personally appears Duane L. Richards, to me personally known, who by me duly sworn, says that he/she is the Manager of Fuel Resources of NORTHERN STATES POWER COMPANY (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Mary E Woodward
Notary Public

[SEAL]

My Commission expires: 1-31-00



STATE OF NEW YORK)
) SS:
COUNTY OF NEW YORK)

On this 16th day of April, 1999 before me personally appears Lawrence Littlefield, to me personally known, who by me duly sworn, says that he/she is the Vice-President of THE CIT GROUP/EQUIPMENT FINANCING, INC. (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Barbara Garner
Notary Public

[SEAL]

My Commission expires

BARBARA GARNER
Notary Public, State of New York
No. 01GA5065133
Qualified in Nassau County
Certificate filed in New York County
Commission Expires Sept. 3, 2000

Schedule A

1	PRBX 2002	41	PRBX 2090	81	PRBX 2245
2	PRBX 2003	42	PRBX 2092	82	PRBX 2257
3	PRBX 2007	43	PRBX 2095	83	PRBX 2267
4	PRBX 2008	44	PRBX 2097	84	PRBX 2276
5	PRBX 2009	45	PRBX 2098	85	PRBX 2285
6	PRBX 2010	46	PRBX 2099	86	PRBX 2287
7	PRBX 2012	47	PRBX 2100	87	PRBX 2295
8	PRBX 2013	48	PRBX 2104	88	PRBX 2301
9	PRBX 2014	49	PRBX 2105	89	PRBX 2306
10	PRBX 2016	50	PRBX 2107	90	PRBX 2309
11	PRBX 2018	51	PRBX 2108	91	PRBX 2311
12	PRBX 2022	52	PRBX 2109	92	PRBX 2315
13	PRBX 2026	53	PRBX 2112	93	PRBX 2319
14	PRBX 2027	54	PRBX 2115	94	PRBX 2327
15	PRBX 2030	55	PRBX 2116	95	PRBX 2333
16	PRBX 2032	56	PRBX 2119	96	PRBX 2336
17	PRBX 2034	57	PRBX 2121	97	PRBX 2340
18	PRBX 2035	58	PRBX 2122	98	PRBX 2347
19	PRBX 2036	59	PRBX 2124	99	PRBX 2353
20	PRBX 2042	60	PRBX 2127	100	PRBX 2376
21	PRBX 2047	61	PRBX 2128	101	PRBX 2382
22	PRBX 2049	62	PRBX 2129	102	PRBX 2385
23	PRBX 2051	63	PRBX 2131	103	PRBX 2389
24	PRBX 2059	64	PRBX 2132	104	PRBX 2390
25	PRBX 2060	65	PRBX 2134	105	PRBX 2401
26	PRBX 2061	66	PRBX 2137	106	PRBX 2411
27	PRBX 2062	67	PRBX 2145	107	PRBX 2417
28	PRBX 2065	68	PRBX 2167	108	PRBX 2424
29	PRBX 2068	69	PRBX 2175	109	PRBX 2436
30	PRBX 2071	70	PRBX 2185	110	PRBX 2442
31	PRBX 2072	71	PRBX 2191	111	PRBX 2443
32	PRBX 2076	72	PRBX 2203	112	PRBX 2444
33	PRBX 2078	73	PRBX 2209	113	PRBX 2445
34	PRBX 2079	74	PRBX 2219	114	PRBX 2460
35	PRBX 2082	75	PRBX 2220	115	PRBX 2463
36	PRBX 2083	76	PRBX 2227	116	PRBX 2467
37	PRBX 2084	77	PRBX 2229	117	PRBX 2471
38	PRBX 2085	78	PRBX 2232	118	PRBX 2478
39	PRBX 2086	79	PRBX 2233	119	PRBX 2479
40	PRBX 2088	80	PRBX 2241	120	PRBX 2480